

House Bill 292 (AS PASSED HOUSE AND SENATE)

By: Representatives Williams of the 148th, Meeks of the 178th, Hogan of the 179th, Burchett of the 176th, and Watson of the 172nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to remove certain training requirements for members of
3 county boards of equalization following their initial training for their first term; to provide
4 for an effective date; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended by revising subparagraph (b)(2)(B) of Code Section
10 48-5-311, relating to creation of county boards of equalization, duties, review of assessments,
11 and appeals, as follows:

12 "(B)(i) Within the first year after a member's initial appointment to the board of
13 equalization, each member shall satisfactorily complete not less than 40 hours of
14 instruction in appraisal and equalization processes and procedures, as prepared and
15 required by the commissioner pursuant to Code Section 48-5-13.

16 ~~(ii) On or after January 1, 2016, following the completion of each term of office, a~~
17 ~~member shall, within the first year of appointment to the subsequent term of office,~~
18 ~~complete satisfactorily not less than 20 hours of instruction in appraisal and~~
19 ~~equalization processes and procedures, as prepared and required by the commissioner~~
20 ~~for newly appointed members.~~

21 ~~(iii) No person shall be eligible to hear an appeal as a member of a board of~~
22 ~~equalization unless, prior to hearing such appeal, such person shall satisfactorily~~
23 ~~complete the 20 hours of instruction in appraisal and equalization processes and~~
24 ~~procedures required under the applicable provisions of division (i) or (ii) of this~~
25 ~~subparagraph.~~

26 ~~(iv) The failure of any member to fulfill the requirements of the applicable provisions~~
27 ~~of division (i) or (ii) of this subparagraph shall render such member ineligible to serve~~
28 ~~on the board; and the vacancy created thereby shall be filled in the same manner as~~
29 ~~other vacancies on the board are filled."~~

30 **SECTION 2.**

31 This Act shall become effective upon its approval by the Governor or upon its becoming law
32 without such approval.

33 **SECTION 3.**

34 All laws and parts of laws in conflict with this Act are repealed.